

CASS COUNTY GOVERNMENT
 STATEMENT OF FUND ACTIVITY
 FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Beginning</u>		<u>Transfers</u>		<u>Transfers</u>		<u>Ending</u>
	<u>Balance</u>	<u>Revenues</u>	<u>In</u>	<u>Out</u>	<u>Expenditures</u>	<u>Balance</u>	
101 General Fund	\$ 18,519,241.91	\$ 36,082,514.60	-	\$ 1,525,062.46	\$ 22,611,077.30	\$ 30,465,616.75	

SPECIAL REVENUE FUNDS:							
202 Social Service Zone Board	709,081.46	10,927,224.90	-	-	5,956,071.09	5,680,235.27	
211 County Road and Bridge	4,026,594.72	16,588,270.02	-	-	7,931,045.74	12,683,819.00	
213 2009/2019 Flood Fund	(112,008.16)	-	-	-	-	(112,008.16)	
214 2009/2019 Flood Recovery	(306.38)	-	-	-	-	(306.38)	
216 Flood Mitigation/COVID	7,382,735.12	18,092.17	-	-	70,959.37	7,329,867.92	
217 2010/2020 Flood Fund	32,267.35	22,463.30	-	-	3,998.95	50,731.70	
218 2010/2020 Flood Recovery	-	-	-	-	-	-	
219 Parenting Workshop	35,721.86	10,357.69	-	-	1,553.97	44,525.58	
220 24/7 Sobriety Program	23,042.39	204,086.80	-	-	192,478.15	34,651.04	
221 Sheriff Asset Forfeiture	153,432.24	219,268.93	-	-	350,716.32	21,984.85	
222 Senior Citizens	133,102.98	1,817,139.45	-	-	1,895,941.00	54,301.43	
224 911 Service	-	2,001,717.18	-	-	2,673,304.44	(671,587.26)	
225 St. Atty. Asset Forfeiture	259,176.79	50,262.85	-	-	2,521.26	306,918.38	
226 JAIBG Fund	66,040.92	751.36	-	-	1,070.79	65,721.49	
228 Civil Asset Forfeiture	57,980.53	48,671.25	-	-	51,446.93	55,204.85	
229 Emergency & Flood Mitigation	4,814,155.24	11,855.65	-	-	-	4,826,010.89	
233 County Park	120,258.30	15,645.52	-	-	21,004.49	114,899.33	
234 Block Grant	-	-	-	-	-	-	
235 Jail Commissary	500,840.77	228,261.49	-	-	182,288.94	546,813.32	
236 Hazardous Plan/Response	30,715.08	8,618.49	-	-	7,456.06	31,877.51	
237 Valley Water Rescue	8,030.06	43,171.48	-	-	24,902.50	26,299.04	
238 NDRIN - County Recorder Project	1,485,430.31	582,974.74	-	-	608,641.20	1,459,763.85	
239 Document Preservation - ROD	600,363.25	49,504.19	-	-	72,598.08	577,269.36	
241 SWAT Vehicle Replacement	9,823.42	24.14	-	-	-	9,847.56	
242 American Rescue Plan	14,143,627.64	17,668,205.00	-	-	1,847,215.16	47,802,675.44	
246 Pass Through Grants	10,572.80	289,836.89	-	-	195,966.54	104,443.15	
247 Public Safety Comm System	122,090.56	478,562.11	-	-	123,468.80	477,183.87	
248 FM Diversion	5,211.58	515,867.64	-	-	619,580.94	(98,501.72)	

TOTAL SPECIAL REVENUE FUNDS	34,617,980.83	51,800,833.24	-	-	22,834,230.72	63,584,583.35	

DEBT SERVICE FUNDS:							
303 Greyhawk Estates Subdivision	-	-	-	-	-	-	
311 Wild Rice River Estates	4,614.40	15,008.69	-	-	12,896.25	6,726.84	
318 Grandberg/ Amber Plains	5,744.69	21,349.64	-	-	26,261.25	833.08	
319 2010 Bond Issue S & I	132,125.00	731,475.09	-	-	859,740.00	3,860.09	
320 Special Assess Deficiency	10,357.74	25.45	-	-	-	10,383.19	

TOTAL DEBT SERVICE FUNDS	152,841.83	767,858.87	-	-	898,897.50	21,803.20	

CAPITAL PROJECTS FUNDS:							
401 Building Fund	3,838,616.56	4,693,098.16	1,525,062.46	-	678,741.38	9,378,035.80	
402 Round Hill Subdivision	28,925.86	71.19	-	-	-	28,997.05	
413 Forest River Subdivision	31,171.27	76.72	-	-	-	31,247.99	

CASS COUNTY GOVERNMENT
 STATEMENT OF FUND ACTIVITY
 FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Beginning</u> <u>Balance</u>	<u>Revenues</u>	<u>Transfers</u> <u>In</u>	<u>Transfers</u> <u>Out</u>	<u>Expenditures</u>	<u>Ending</u> <u>Balance</u>
418 Grandberg/ Amber Plains	7,335.78	18.02	-	-	-	7,353.80
420 Flood Control Sales Tax	9,330,255.17	7,381,455.55	-	-	6,975,224.10	9,736,486.62
421 Flood Control Loan Funds	-	-	-	-	-	-
422 Career Workforce Academy	42,980.30	963,194.31	-	-	1,000,000.00	6,174.61
TOTAL CAPITAL PROJECTS FUNDS	13,279,284.94	13,037,913.95	1,525,062.46	-	8,653,965.48	19,188,295.87
INTERNAL SERVICE FUNDS:						
501 Cass County Health Insurance	5,019,704.87	3,849,589.04	-	-	3,464,091.64	5,405,202.27
502 Telephone System Operating	235,835.05	63,182.10	-	-	268,253.19	30,763.96
504 Motor Pool Operating	91,515.75	25,881.16	-	-	22,166.39	95,230.52
505 Dental Insurance Trust	566,221.55	222,973.76	-	-	185,334.70	603,860.61
TOTAL INTERNAL SERVICE FUNDS	5,913,277.22	4,161,626.06	-	-	3,939,845.92	6,135,057.36
TOTAL COUNTY FUNDS	72,482,626.73	105,850,746.72	1,525,062.46	1,525,062.46	58,938,016.92	119,395,356.53
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AGENCY FUNDS HELD BY COUNTY:						
Miscellaneous Agency Funds	125,678.73	457,022.68	-	-	499,579.69	83,121.72
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TAX COLLECTION FUNDS:						
Estimated Taxes	99,119.02	46.66	-	-	99,165.68	-
Township Tax Collections	679,392.03	2,616,800.60	-	-	3,130,626.41	165,566.22
City Tax Collections	15,086,464.57	109,062,401.68	-	-	123,396,937.13	751,929.12
Park District Tax Collections	3,975,846.67	24,193,068.00	-	-	28,117,557.33	51,357.34
Fire District Tax Collections	207,694.85	746,987.61	-	-	947,491.58	7,190.88
School Dist Tax Collections	21,940,889.44	117,461,992.42	-	-	139,106,064.45	296,817.41
Water Resource Tax Collection	1,963,068.23	8,020,248.63	-	-	9,935,277.89	48,038.97
Other District Tax Collection	538,389.38	3,535,882.03	-	-	4,026,040.27	48,231.14
TOTAL TAX COLLECTION FUNDS	44,490,864.19	265,637,427.63	-	-	308,759,160.74	1,369,131.08
Collections for State Government	10,271.97	21,733.46	-	-	19,628.17	12,377.26
TOTAL AGENCY FUNDS HELD BY COUNTY	44,626,814.89	266,116,183.77	-	-	309,278,368.60	1,464,630.06
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COMPONENT UNIT FUNDS HELD BY COUNTY:						
Noxious Weed	326,746.14	436,724.35	-	-	261,075.65	502,394.84
Vector Control	413,672.93	932,991.80	-	-	701,003.32	645,661.41
TOTAL COMPONENT UNITS FUNDS HELD	740,419.07	1,369,716.15	-	-	962,078.97	1,148,056.25
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TOTAL ALL FUNDS	\$ 117,849,860.69	\$ 373,336,646.64	\$ 1,525,062.46	\$ 1,525,062.46	\$ 369,178,464.49	\$ 122,008,042.84
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CASS COUNTY GOVERNMENT
 GENERAL FUND
 Statement of Revenues & Expenditures
 For the Year Ended Dec 31, 2022

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	<u>Month ending</u>		<u>Budget</u>	<u>Remaining</u>
	<u>Jul 31, 2022</u>	<u>Year to Date</u>	<u>Budget</u>	<u>Budget</u>
Revenues:				
Taxes	\$ 64,043.92	\$ 28,585,646.23	\$ 29,600,389.00	\$ 1,014,742.77
Licenses, Permits and Fees	6,275.49	40,786.75	63,500.00	22,713.25
Intergovernmental Revenues	708,119.32	5,230,930.53	7,994,380.00	2,763,449.47
Charges for Services	261,507.37	1,973,779.31	3,945,678.00	1,971,898.69
Fines and Forfeitures	9,974.12	26,088.55	41,000.00	14,911.45
Miscellaneous Revenues	29,607.38	225,283.23	2,478,266.00	2,252,982.77
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Total Revenues	1,079,527.60	36,082,514.60	44,123,213.00	8,040,698.40
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Expenditures:				
County Commission-Operations	28,336.58	1,739,968.98	2,834,685.00	1,094,716.02
County Commission-Projects	46,413.20	295,343.53	718,744.00	423,400.47
County Commission-Public Service Ag	70,392.04	1,652,217.31	2,223,693.00	571,475.69
County Coordinator- Operations	44,806.97	333,719.35	690,366.00	356,646.65
Buildings & Grounds-Operations	24,077.01	163,682.69	301,013.00	137,330.31
Buildings & Grounds-Courthouse	58,646.48	398,313.70	685,000.00	286,686.30
Buildings & Grounds-Jail	67,847.27	557,559.12	1,055,590.00	498,030.88
Buildings & Grounds-Annex	24,875.12	198,504.08	447,134.00	248,629.92
Buildings & Grounds - Public Safety	9,048.90	86,106.52	147,884.00	61,777.48
Buildings & Grounds-Risk Management	3,936.97	27,558.78	47,757.00	20,198.22
Information Technology	81,040.95	681,364.47	1,722,016.00	1,040,651.53
Information Technology-GIS System	21,308.13	180,053.37	285,672.00	105,618.63
Information Technology - AS400	83,535.79	681,199.69	1,443,858.00	762,658.31
Auditor-Operations	95,908.53	652,975.56	1,424,615.00	771,639.44
Auditor-Cemetery (Springvale)	1,762.25	7,376.75	41,477.00	34,100.25
Auditor-Elections	109,005.07	233,546.53	772,081.00	538,534.47
County Recorder	61,574.54	402,192.32	711,816.00	309,623.68
Director of Tax Equalization	48,036.57	310,983.21	570,160.00	259,176.79
State's Attorney-Operations	333,523.94	2,243,149.02	4,108,908.00	1,865,758.98
State's Attorney-Victim Witness	22,377.69	156,696.55	271,636.00	114,939.45
State's Attorney-Child Welfare	46,707.62	311,532.40	635,735.00	324,202.60
County Coroner	33,772.49	212,934.57	652,589.00	439,654.43
Sheriff-Operations	726,742.71	5,434,796.02	9,090,975.00	3,656,178.98
Sheriff-Reservists	(102.12)	10,575.05	56,939.00	46,363.95
Sheriff-County Jail	970,981.60	6,139,875.73	14,211,866.00	8,071,990.27
Sheriff-Detention Center	53,098.00	277,299.50	701,807.00	424,507.50
Emergency Management	22,970.81	155,083.30	310,664.00	155,580.70
Planning	15,651.69	73,071.84	137,453.00	64,381.16
Extension Service-Operations	31,383.86	183,343.95	487,220.00	303,876.05
Extension Service-Parenting Resourc	123.13	20,779.49	55,154.00	34,374.51
Social Service Indirect Costs	12,935.28	103,310.06	413,538.00	310,227.94
Veteran's Service Office	32,230.72	211,026.32	388,108.00	177,081.68
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Total Expenditures	3,182,949.79	24,136,139.76	47,646,153.00	23,510,013.24
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Revenues Over (Under) Expenditures	\$ (2,103,422.19)	\$ 11,946,374.84	\$ (3,522,940.00)	\$ (15,469,314.84)

	Year to Date	Budget	Remaining Budget
Revenues:			
202 Social Service Zone Board	10,927,224.90	11,772,639.00	845,414.10
211 County Road and Bridge	16,588,270.02	18,166,262.00	1,577,991.98
213 2009/2019 Flood Fund	-	-	-
214 2009/2019 Flood Recovery	-	73,946.00	73,946.00
216 Flood Mitigation/COVID	18,092.17	30,000.00	11,907.83
217 2010/2020 Flood Fund	22,463.30	100.00	(22,363.30)
218 2010/2020 Flood Recovery	-	-	-
219 Parenting Workshop	10,357.69	10,950.00	592.31
220 24/7 Sobriety Program	204,086.80	410,200.00	206,113.20
221 Sheriff Asset Forfeiture	219,268.93	225,000.00	5,731.07
222 Senior Citizens	1,817,139.45	1,853,049.00	35,909.55
224 911 Service	2,001,717.18	4,839,666.00	2,837,948.82
225 St. Atty Asset Forfeiture	50,262.85	3,000.00	(47,262.85)
226 JAIBG Fund	751.36	2,800.00	2,048.64
228 Civil Asset Forfeiture	48,671.25	40,000.00	(8,671.25)
229 Emergency Fund	11,855.65	20,000.00	8,144.35
231 Noxious Weed Control	436,724.35	493,126.00	56,401.65
232 Vector Control	932,991.80	1,276,125.00	343,133.20
233 County Park	15,645.52	38,500.00	22,854.48
234 Block Grant	-	-	-
235 Jail Commissory	228,261.49	443,680.00	215,418.51
236 Hazardous Plan/Response	8,618.49	8,700.00	81.51
237 Valley Water Rescue	43,171.48	42,931.00	(240.48)
238 NDRIN - County Recorder Project	582,974.74	886,000.00	303,025.26
239 Document Preservation - ROD	49,504.19	162,500.00	112,995.81
241 SWAT Vehicle Replacement	24.14	5,766.00	5,741.86
242 American Rescue Plan	17,668,205.00	17,668,205.00	-
246 Pass Through Grants	289,836.89	125,000.00	(164,836.89)
247 Public Safety Comm System	478,562.11	497,119.00	18,556.89
248 FM Diversion	515,867.64	909,884.00	394,016.36
Total Revenues	53,170,549.39	60,005,148.00	6,834,598.61

	<u>Year to Date</u>	<u>Budget</u>	<u>Remaining</u> <u>Budget</u>
Expenditures:			
202 Social Service Zone Board	5,956,071.09	11,772,639.00	5,816,567.91
211 County Road and Bridge	7,931,045.74	19,059,699.00	11,128,653.26
213 2009/2019 Flood Fund	-	-	-
214 2009/2019 Flood Recovery	-	73,665.00	73,665.00
216 Flood Mitigation/COVID	70,959.37	22,000.00	(48,959.37)
217 2010/2020 Flood Fund	3,998.95	-	(3,998.95)
218 2010/2020 Flood Recovery	-	-	-
219 Parenting Workshop	1,553.97	22,000.00	20,446.03
220 24/7 Sobriety Program	192,478.15	419,564.00	227,085.85
221 Drug Restitution	350,716.32	287,100.00	(63,616.32)
222 Senior Citizens	1,895,941.00	1,895,941.00	-
224 911 Service	2,673,304.44	4,839,666.00	2,166,361.56
225 St. Atty. Asset Forfeiture	2,521.26	2,500.00	(21.26)
226 JAIBG Fund	1,070.79	4,000.00	2,929.21
228 Civil Asset Forfeiture	51,446.93	40,000.00	(11,446.93)
229 Emergency Fund	-	2,000,000.00	2,000,000.00
231 Noxious Weed Control	261,075.65	608,460.00	347,384.35
232 Vector Control	701,003.32	1,310,456.00	609,452.68
233 County Park	21,004.49	48,995.00	27,990.51
234 Block Grant	-	-	-
235 Jail Commissory	182,288.94	175,460.00	(6,828.94)
236 Hazardous Plan/Response	7,456.06	8,500.00	1,043.94
237 Valley Water Rescue	24,902.50	43,500.00	18,597.50
238 NDRIN - County Recorder Project	608,641.20	1,103,700.00	495,058.80
239 Document Preservation - ROD	72,598.08	281,236.00	208,637.92
241 SWAT Vehicle Replacement	-	-	-
242 American Rescue Plan	1,847,215.16	514,250.00	(1,332,965.16)
246 Pass Through Grants	195,966.54	125,000.00	(70,966.54)
247 Public Safety Comm System	123,468.80	430,030.00	306,561.20
248 FM Diversion	619,580.94	909,884.00	290,303.06

Total Expenditures	\$ 23,796,309.69	\$ 45,998,245.00	\$ 22,201,935.31
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Cass County Sales Tax 2022 Collections

Date	Amount	Remitted to BND
1/24/2022	1,587,312.19	1,492,073.46
2/22/2022	2,471,070.77	2,322,806.52
3/21/2022	1,434,195.23	1,348,143.52
4/22/2022	613,842.16	577,011.63
5/20/2022	1,526,674.55	1,435,074.08
6/21/2022	1,971,576.35	1,853,281.77
7/22/2022	1,811,968.57	1,703,250.46
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Cass County Sales Tax Monthly Comparision

Month	2021	2022
January	1,587,940.99	1,587,312.19
February	1,445,794.87	2,471,070.77
March	1,428,216.93	1,434,195.23
April	1,588,269.26	613,842.16
May	1,924,292.66	1,526,674.55
June	1,247,864.18	1,971,576.35
July	2,134,078.28	1,811,968.57
August	1,928,026.98	
September	1,941,367.18	
October	1,846,222.17	
November	1,578,911.41	
December	2,245,078.73	

Cass County Sales Tax by Year

Year	Amount	Change
2011	7,612,423	
2012	14,494,309	
2013	14,964,867	470,558
2014	15,986,941	1,022,074
2015	16,929,904	942,963
2016	16,179,223	(750,681)
2017	15,530,079	(649,144)
2018	15,582,873	52,794
2019	16,031,097	448,224
2020	17,258,004	1,226,907
2021	20,896,064	3,638,060
2022	11,416,640	

*Curently 94% of these dollars are transferred